

## **1270.02 Internal Controls Over Cash Receipts and Refunds**

Issued January 1, 1994

SUBJECT: Internal Controls Over Cash Receipts and Refunds.

APPLICATION: Executive Branch Departments and Sub-units.

PURPOSE: To provide guidelines for establishing adequate controls over cash receipts and refunds.

CONTACT AGENCY: Department of Management and Budget (DMB) - Office of Financial Management (OFM).

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This policy has been incorporated into the State of Michigan Financial Management Guide Part II, Chapter 9, Section 100.